

Such orders must be treated by Postmasters as a remittance of the amount which they represent, and Chief Postmasters will take credit therefor under the proper heading in the Daily Cash Account, care being taken to see that the orders are sent to the Controller, General Post Office, with the account in which credit is claimed.

**990. *Postal Guides.***—The value of the Guides issued to subscribers, also those issued free of charge, or returned to the Chief Accountant, General Post Office, must be taken credit for by Chief Postmasters under the heading provided in the Daily Cash Account. Those remaining unsold at the end of the quarter should be sent to the Chief Accountant, General Post Office. Care must be exercised to avoid writing off Guides when the previous account shows that there is no balance of Guides on hand.

**991. *Discount-stamps redeemed or written off.***—Discount-stamps will be redeemed at their face value at any money-order office if presented in quantities of the value of one shilling, or any multiple thereof. Prior to presentation they must be affixed to the special form Acct. 352, provided for the purpose, a supply of which may be obtained at any money-order office. Discount-stamps which have been obliterated, defaced, or mutilated in any way will not be redeemed. The value of discount-stamps redeemed may be taken credit for under the above heading. Special care must be exercised to prevent their being included with postage-stamps under the head of "Postage refunded." No poundage is allowed on the sale of discount-stamps. Postmasters accounts must be carefully examined to see that any discount-stamps held are properly shown as such in the explanation of the balance.

**992. *Poundage paid.***—Under this head is shown the poundage allowed to licensed vendors, depositaries, non-permanent Postmasters, and Telephonists. The following are the rates of commission allowed on the sale of stamps:—

(a.) To licensed dealers and to depositaries, poundage at the rate of £1 5s. per cent. on all purchases of £2 worth and upwards of stamps above the nominal value of 2s. each, and at the rate of £2 10s. per cent. on all purchases to the amount aforesaid of stamps of the value of 2s. each and under. Poundage at the same rates is allowed to non-permanent Postmasters and Telephonists on purchases of £1 worth and upwards.

(b.) To all other persons a discount at the rate of £1 5s. per cent. on all purchases of £20 worth of stamps or upwards.

**993. *Poundage paid by Postmasters*** must be taken credit for on form P.O. 66, and by Chief Postmasters on form P.O. 64, the amount being entered on the summary slip (Acct. 337), the certificate P.O. 64 first, and the payments for which receipts are attached following. All forms must be date-stamped with the date of the account in which credit is claimed.

**994. *Postage-due stamps*** are not permitted to be sold by stamp-vendors, who consequently cannot purchase them as vendors or claim poundage on their sale.

**995. *Money-orders paid; Savings-bank Withdrawals; Savings-bank Transfer Certificates.***—For these the rules and regulations given in special books of instructions dealing with money-order and savings-bank business are to be followed.

**996. *Telegraph Credits.***—Every item of carriage paid, &c., must be detailed in the Telegraph Statement (Acct. 210), and each entry supported by the necessary receipt. Claims for services of this description should always be rendered promptly. Any amount